

DANIEL G. BOGDEN  
United States Attorney  
333 Las Vegas Blvd. South, Suite 5000  
Las Vegas, NV 89101  
Telephone: (702) 388-6336

MARK S. SCHWARZ  
Special Assistant  
United States Attorney  
Washington Bar No. 33678  
110 City Parkway  
Suite 301  
Las Vegas, Nevada 89106  
Telephone: (702) 868-5154 (office)  
                 (702) 868-5135 (direct line)  
                 (702) 868-5440 (facsimile)  
email: [Mark.S.Schwarz@irs counsel.treas.gov](mailto:Mark.S.Schwarz@irs counsel.treas.gov)

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

UNITED STATES OF AMERICA, )  
Petitioner, ) Case No. 09-cv-2114  
v. )  
MICHAEL YOUNG CHANG )  
Respondent. )

PETITION TO ENFORCE AN INTERNAL REVENUE SERVICE SUMMONS

The United States of America hereby petitions this Court for an order to enforce an Internal Revenue Service ("IRS") Summons served on respondent Michael Young Chang:

1. Jurisdiction over this matter is conferred upon this Court pursuant to 26 U.S.C. §§ 7402(b) and 7604(a).

2. Venue over this matter is proper in the Southern Division of the District of Nevada because the respondent named herein resides 16 Morning Sky Lane, Las Vegas, Nevada 89135.

3. Walter G. Swall is a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division of the

1 Internal Revenue Service and is authorized to issue Internal  
2 Revenue Service summonses pursuant to the authority contained in  
3 Section 7602 of Title 26 U.S.C., and Treasury Regulation Section  
4 301.7602-1, 26 C.F.R. § 301.7602-1. A declaration of Revenue  
5 Officer Walter G. Swall is attached to and incorporated herein as  
6 Exhibit 1.

7       4. Revenue Officer Swall is in the process of attempting  
8 to collect the outstanding tax liability of taxpayer Scott  
9 Carpenter, for employment tax periods ending December 31, 2005;  
10 March 31, 2006; June 30, 2006; December 31, 2006; June 30, 2007;  
11 September 30, 2007; and December 31, 2007.

12       5. The respondent, Michael Young Chang, is in possession  
13 and control of testimony, books, records, papers, and other data  
14 which are relevant to the above-described investigation. The  
15 respondent sold a 2005 Porsche automobile with VIN  
16 WPOAB29955S685233 to taxpayer Scott Carpenter. The respondent  
17 continues to maintain a lien holder's interest in the automobile.  
18 Revenue Officer Swall has requested that the respondent provide  
19 information regarding the balance owed to the respondent for the  
20 purpose of determining the equity in the subject vehicle.

22       6. On May 21, 2009, Revenue Officer Swall sent Letter 1029  
23 to the respondent requesting the current status of taxpayer Scott  
24 Carpenter's obligation to the respondent for the purchase of the  
25 vehicle. A copy of Letter 1029 is attached hereto and  
26 incorporated herein as Exhibit 2. Respondent did not respond.  
27 On June 9, 2009, a copy of the May 21, 2009 letter was sent to  
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1 the respondent via facsimile transmission. A copy of the fax  
2 cover sheet is attached hereto and incorporated herein as Exhibit  
3 . Respondent did not respond. On June 22, 2009, a second copy  
4 of the May 21, 2009 letter was sent to the respondent by  
5 facsimile transmission. (See exhibit 3). Respondent again did  
6 not respond.

7 7. On July 14, 2009, an Internal Revenue Service summons  
8 was issued by Revenue Officer Swall directing the respondent,  
9 Michael Young Chang, to appear before Revenue Officer Swall on  
10 July 24, 2009, at 1:30 PM to testify and to produce the books,  
11 records, and other documents demanded in the summons. The  
12 summons is attached to Revenue Officer Swall's Declaration as  
13 Exhibit A. An attested copy of the summons was personally served  
14 on the respondent, Michael Young Chang, by attaching a copy of  
15 the summons to the door of respondent's personal residence on  
16 July 14, 2009. The certificate of service of the summons is  
17 attached to Revenue Officer Swall's Declaration as Exhibit A.

18 8. On July 24, 2009, the respondent, Michael Young Chang,  
19 did not appear in response to the summons.

20 9. On September 8, 2009, The Office of Chief Counsel sent  
21 to respondent two copies of what is commonly referred to as a  
22 "last chance letter" via certified and regular mail. The last  
23 chance letter is attached as Exhibit 4. The letter sent via  
24 certified mail has not yet been claimed and has not yet been  
25 returned. The "last chance letter" set a new date to comply with  
26 the summons for September 23, 2009 and informed the respondent  
27  
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1 that if respondent does not appear and provide the requested  
2 information on the newly set summons date, then the IRS would  
3 begin legal proceedings to enforce the summons.

4 10. On September 23, 2009, the respondent did not appear  
5 to the last chance appointment.

6 11. Respondent's refusal to comply with the summons  
7 continues to date as set forth in the Declaration of Revenue  
8 Officer Swall, attached hereto as Exhibit 1.

9 12. The books, papers, records, or other data sought by  
10 the summons are not already in possession of the Internal Revenue  
11 Service.

12 13. All administrative steps required by the Internal  
13 Revenue Code for the issuance of a summons have been taken.

14 15. It is necessary to obtain the testimony and examine  
16 the books, papers, records, or other data sought by the summons  
17 in order to collect the Federal tax liability of Scott Carpenter,  
18 for employment tax periods ending December 31, 2005; March 31,  
19 2006; June 30, 2006; December 31, 2006; June 30, 2007; September  
20 30, 2007; and December 31, 2007.

21 WHEREFORE, the United States respectfully prays as follows:

22 1. That the Court issue an order directing the respondent,  
23 Michael Young Chang, to show cause, if any, why respondent should  
24 not comply with and obey the aforementioned summons and each and  
25 every requirement thereof.

26 2. That the Court enter an order directing the respondent,  
27 Michael Young Chang, to obey the aforementioned summons and each  
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and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Swall or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Swall, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recovers its costs in maintaining this action.

4. That the Court grants such other and further relief as is just and proper.

DANIEL G. BOGDEN  
United States Attorney

Date: November 4, 2009 By: /s/ Mark S. Schwarz  
MARK S. SCHWARZ  
Special Assistant  
United States Attorney  
110 City Parkway, Suite 301  
Las Vegas, NV 89106  
Tel. 702-868-5135  
Fax. 702-868-5440  
E-mail: [Mark.S.Schwarz@irs counsel.treas.gov](mailto:Mark.S.Schwarz@irs counsel.treas.gov)